REMARKS

As amended, the claim calls for a dielectric layer having implanted ions, the implanted dielectric having a higher etch rate than the unimplanted dielectric. Support for this limitation may be found in numerous places in the present specification, including page 7, line 17.

The cited reference teaches exactly the opposite. Namely, in the cited reference, the implantation is controlled to "increase the etch resistivity of the doped oxide layer 50 and the undoped oxide layer 48." See column 4, lines 48-50.

Therefore, the application, as amended, patentably distinguishes over the art of record.

The objection to the use of "substrate" has been cured by canceling "silicon" out of the claim.

In view of these remarks, the application should now be in condition for allowance.

Respectfully submitted,

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